N

Preserve

App I IX 4

Previous References

1937
(nil)

File No 74-37

Serial Nos 79, 82 89 4
97

Letter References
In 70-38 43 44
Rel Dep no 839/38 52

GENERAL AND REVENUE SECRETARIAT

Serial Nos 70

Part B for Sept 38

SUBJECT

Revised Draft Bye-laws for regulating the levying of octroi on dutiable articles in the Ayandkhpet Town Mutty

(Rel 97)

To The Dy Commr Keyzore Dt.
R 2311 Dy 14-9-38

Approves the bye-laws as revised

WD 0295—GPB—22 500—18 8 37

Hk
20/Sept/38

Octroi byelaws

General and Revenue Secretariat | Ml File No 74 of 1937 | [App F III—2

Serial No 79

From on the dy comr Mysore Dtd ---

Letter No 3 5172/37 38 dated 21 6 38

Forwarding for sanction the byelaws framed under sect 48 (1)(k) of the Town Municipalities Act 1933 by the Chamarajapet Town Ml Cl for regulating the levy of octroi on dutiable articles brought within the Ml limits

1) Three objection petitions are reported to have been received in response to the notice publishing the byelaws as prescribed by rules The objections have been considered ~~by~~ first by the by law committee and then by the Ml council, who have approved the proposal of the Committee to abolish octroi duty on betel leaves and tender cocoanuts ~~and ~~ as prayed for by the petitioners but to retain the ~~duty~~ duty on tobacco at one rupee per maund

2) On the report of the Dy of the Ml Cl, the dy comr recommends that the duty on 1) tender cocoanuts, 2) betel leaves 3) sheep and goats may be levied at the existing rates viz 1 pie each, 1 pie per 100 and Re 0-1-6 per head respy

3) The rates are within the maximum prescribed in ~~the~~ Schedule II of the Act and

—Contn Sheet

2 Gobb

Octroi bylaws framed by Gundlupet M.C.

M File No 44 of 1934 | General and Revenue Secretariat

The rates ~~Those~~ on Cigarette, Beedi and Cigar are the same as those in force at present

Orders for orders

Gundlupet was a minor municipality until 1936 it was converted into a 2nd class

29/6/38

As a minor city, the M.C. levying octroi on certain articles now the 2nd M.C. proposes to abolish the levy of octroi on kerosene, cocoanuts betel-leaves & sheep & goods On the report of the President, the D.C. recommends that the octroi on the above items should continue to be levied & not abolished, as resolved by the M.C.

Half F

This seems to be the correct view to take

31/6/-

Is this not a new levy. The D.C's recommendation is one which has to be upheld in the interest of M.C. revenue

Under sec 63 of the M.C. Act 1933 the Govt may either refuse to sanction the rules or may return them to the M.C. for further consideration and sanction them without modification or subject to certain modifications This is a question of the levy of a local tax and it is for orders whether the rules may be returned for being referred to the M.C. for reconsideration

octroi bylaws — Govt Sept 2nd
Govt reply —

Serial No.

and submission of the D.C's recommendations sanctioned although the Municipality resolved otherwise in respect of the four items referred to above

Leary (I/S) 2/3/61-

for 3/2/38

4) Plan showing area included from time to time under octroi in the last 3 years including 1937-38

Leary 1/7/38

7) Submitted herewith a draft letter for approval 2/11-

Leary 2/11-

for 1/2/38

To the Dy Commr Mysore

Calls for information from the Mysore Dy Letter No. Dy 5872/37-38 dt 2-8-38 forwarding a statement showing the realisations of octroi on timber coconuts & betel leaves during the years 1935-36 1936-37 & 1937-38

8) The DC reports that a sum of Rs 200 may be expected every year from octroi on the three articles Submitted for orders with reference to para 4

Leary (I/S) 2/11/61-

for 8/8/38

9) It will be seen from the statement furnished that octroi on grazing is a source of revenue

NOTE—Contn Sheet

4 o clock By laws — Jnd budget Tomorrow

750/L

File No 74 of 1937 — 38

General and Revenue Secretariat

Serial No

PUO I

there we can ill afford to forego them they may be continued as recommended by me

OFFIC
SECOND MEMBE L IL
13 AUG 1938
N 938

12 & 38

(11 member)

13/8/38

15 & 38

Sgd

the by laws for approval
By laws now as amended has to
158 be written, as there is no provision
under the L-G. Act 1933 for Compulsory
election such a provision in the
by laws would be ultra vires

may be amended

24/8

17/8/38 Levy 1 1/9

24/8

To the Secretary Mysore
L 2311 of the 9.38
Approves the bye laws as revised.

TYPING SECTION

6046

OFFICE OF THE DEPUTY COMMISSIONER
MYSORE DISTRICT

D3-5172/37-8
C & F Sec
LOCAL SELF GOVT
1 2 AUG

Dated Mysore the 21st July *193* 8

Mel 74-37—79

FROM

M G MEHKRI ESQ, BA LLB
Deputy Commissioner, Mysore District

To

P [illegible] Esq, B.A., L.A.,
Secretary to the Government of Mysore
Local Self Government Department, *Bangalore*

SIR

Subject - Draft [illegible] regarding the levy of Octroi on certain articles in the Municipality.

In [illegible] report C 172/37-38 dated 3rd May last, from the Secretary of the Municipal Council, regarding the above, I have the honour to state that the draft Octroi Schedule was published locally and also in the Mysore Gazette on the 3rd December 1937, calling for objections, if any, within three months from the date of publication thereof. Copies of the said notification were received in the Office. The net result of objections and suggestions received in the matter of Octroi duty to be levied on the articles mentioned in the Schedule to the Rules [illegible] These objections were considered by the Select Committee at their meeting held on 23rd December 1937 and have proposed the abolition of Octroi duty on [illegible] and to reduce the rate to one anna on [illegible]

According to the rules the Select Committee should have before the Council at the time of passing the Budget for the year, a report on the objections received to the proposals, and the Council should then consider the objections and the proposals, and come to a decision thereon. The objections with the recommendations of the Select Committee should be submitted to the Deputy Commissioner for sanction

The Municipality states that the Octroi duty, as is now being levied on articles such as cocoanuts, betel-leaves, sheep goats in the Municipality has been proposed in the draft

betel-

bye-laws to be abolished on the ground that the revenue derived under these items is negligible It is not right to abolish the levy of Octroi duty on the above articles and animals though the revenue is very small

4 I am therefore of opinion that the Octroi duty on tender coconuts, betel-leaves, sheep and goats may be levied at the existing rates in force

5 I request that sanction of Government may kindly be obtained to the octroi bye-laws framed by the Gudiyatt Municipal Council, subject to the modifications proposed by

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Vellore District,

Appendix F G—1]

SUBJECT

Section M(
File No 74-37
Serial No 82.

Diary No of letter replied to 6846

No L 123/1846

To

The Secretary, Mysore Govt

General and Revenue Secretariat

( )

the *193*

Sir,

Subject — Bye laws framed by the Gundlupet Town Municipal Council for regulating the levy of octroi on certain articles.

Date of issue 5 7 38

Signed by [illegible]

I am directed to refer to your letter No D3-5172/37-38 dated 21 6 38 on the above subject, and to request you to furnish information as to the amount of octroi realised from the levy of octroi on 1) betel leaves and 2) tender cocoanuts imported in the Municipality during the last 3 years viz 1935-36, 1936-37 and 1937-38.

The records accompanying the reference under return have been

List of enclosures

Copied by

Examined by

2/7/38

for Secretary to Government

for Secy. Govt.

WD 0278—GPB—30 000—4 3 38

4

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 4th July 1938

No L 123/Rel 74-37-82
Encl 1 file

From

The *Secretary to the Government of His Highness the Maharaja of Mysore*
Local Self Government Department

To

The Deputy Commissioner,

Mysore District

Sir

Sub ject - Draft bye-laws framed by the Gundlupet Town Municipal Council for regulating the levy of x octroi on certain articles

---

With reference to your letter No D 3 5172/37-38 dated 21st June 1938 on the above subject, I am directed to request you to furnish information as to the amount realised by the levy of octroi on (i) betel leaves and (ii) tender cocoanuts in this Municipality during the last 3 years viz , 1935-36, 1936-37 and 1937-38

The records accompany for reference and retransmission

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary to Government,
L S G Department

ACH 2

750
2 5

OFFICE OF THE DEPUTY COMMISSIONER
MYSORE DISTRICT

No D3-5172/37-38
Encl one file

Dated Mysore the 2nd August 1938

Ml 74-37-89

FROM

M G MEHKRI ESQ BA LLB
Deputy Commissioner Mysore District

To

P H KRISHNA RAO, ESQ, B A,
Secretary to the Government of Mysore
Local Self-Government Department, *Bangalore*

SIR

Subject - Draft Bye-laws framed by the Gundlupet Town Municipal Council, for regulating the levy of Octroi on certain articles

With reference to your letter No L 123 Ml 74-37-82 dated 5th July 1938 regarding the above, I have the honour to forward herewith a statement showing the realisations of Octroi on tender cocoanuts and betel leaves during the past three years

2 A sum of Rs 200/- may be expected every year from Octroi on the above two articles

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District

KRG

App F VI—G 2]

SUBJECT ...

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 14 5 1938

Signed by

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part?

Section Rl

File No 74-37

Serial No 9

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Correspondence ending with letter No D3-5172 of 37-38 dated 2-3-38 from the Deputy Commissioner, Mysore forwarding for sanction the bye laws framed under Section 48 (1) (k) of the Town Municipal Act 1933 for imposing a toll on certain articles brought within the Municipal limits and recommending sanction to the same, subject to the modification that the octroi duty on Cocoanuts, Betel leaves, Sheep and goats shall continue to be levied at the

existing rates viz 1 pie each, 1 pie per 100
and Rs 0-1-6 per head resply ~~and not abolished as proposed by Govt~~

Order No L231/ dated 14-5-38
16a

The bye laws are approved as revised and appended to this order

2) Inform Govt Engrs that bye laws may be sent to this Secrt for reference & record

3) Govt observe that Govt can ill afford to ~~be~~ forego ~~as asked for by them~~, the revenue claims from the levy of cesses on (1) Kundar Cocoanuts, (2) betel leaves and (3) Sheep & goats as these are growing items of revenue and direct that the levy of cesses on these may be continued at the existing rates ~~as recommended by the Dc~~ *List of Enclosures*

Sd
24/5
Secy to Govt

Sd
2/
14/11-

To the Dc Mysore for information ~~copied by~~

Examined by

from the Gundlupet Town Municipality

Octroi Bye laws under Section 48(1)(k) of the Mysore Town Municipalities Act 1933

The local limits for the purpose of collecting octroi shall be the municipal limits or boundaries

2 No articles liable to octroi shall be brought within these limits except by one of the roads described in schedule No 1 hereto annexed

3 All persons bringing into or receiving from beyond the octroi limits of the Town any such articles or any conveyance or package containing the same such articles shall exhibit the conveyance or package at the octroi to enable the octroi officer to inspect the same

4 Every person bringing dutiable goods into the town shall report the fact to the municipal octroi office

5 The collection of octroi shall be done departmentally at rates not exceeding those shown in Schedule

6 A table showing the octroi chargeable on various articles

articles shall be affixed to a conspicuous place at the municipal office and at the octroi offices

6. When goods are brought to the octroi offices they may be unloaded and weighed or counted by the officer in charge of the octroi offices. On ascertaining the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the bonded ~~octroi~~ warehouse. When the duty is paid as above, a permit shall be granted by the officer in charge of the octroi offices for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate.

7. With a view to the appraisement of the value of the goods, when the tax is assessed on value the importer may be called upon to produce the invoices of the goods for the inspection of the Officer in charge of the octroi office. Should he fail or refuse to produce the invoices the value of the goods shall be assessed by the Officer in charge of the octroi office at current rates and octroi levied accordingly

Bonded Warehouse

8 According to Rule 6 above, the Municipal Council may provide ~~will open~~ a bonded warehouse for the custody of goods placed under deposit

9 The bonded warehouse shall be open for the transaction of business from 7 to 10 AM and 2 to 5 PM daily, except on Sundays & holidays authorized by the President Arrangements shall, however, be made by the Officer in charge of the warehouse for dealing with

for dealing with perishable articles, such as betel
leaves, coconuts, and ~~as special occasions~~ on such days, for
~~distinguishing~~ Also other articles made special
arrangements also, on such days

10- Any importer depositing goods in the bonded
warehouse shall, unless the officer in charge
of the warehouse has previously by weighing counting
or appraising ascertained the amount of duties
payable thereon, give a declaration in the form
appended (schedule 2)

11 A receipt in the form appended (schedule 3)
shall be given by the officer in charge of the bonded
warehouse for all goods deposited in the warehouse
and a register of all such goods shall be maintained
in form No 17 of 1946
It is the duty of the depositor to obtain a receipt
for articles deposited by him and the bonded
department is not responsible for any goods
left at the premises and not covered by a
receipt

receipt

12 The receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers Otherwise the officer in charge of the octroi ware-house may refuse to deliver the articles

13 If the depositor does not himself take delivery of the articles deposited in the warehouse he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made, and if the receipt is not produced, the delivery of the goods may at the discretion of the Officer in charge of the warehouse, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the said Officer ~~in charge of the warehouse~~

14 Any person who has deposited goods in the octroi warehouse may break bulk or change the packing there

the passing thereof on application to the officer in charge of the warehouse or may on paying full duty thereon import such goods into the town covered by a permit, or may export such goods free; covered by an export pass subject to the escort of an octroi subordinate, provided new packages covered by such pass shall, if possible and before they are taken from the octroi warehouse, be stamped by the officer in charge so as to show that they are under bond. The export pass shall be in duplicate, the original being retained by the officer in charge of the octroi warehouse and the duplicate delivered. 15 No goods shall be allowed to leave the octroi warehouse until storage fees have been paid thereon, under the following rules —

(1) Goods shall be allowed to remain free of charge for a period of 24 hours

(ii) After that period single rates as in the following schedule shall be charged for seven days for every day or portion thereof -

(a) Goods (other than cloth) per bale or box	0-0-6	per day
(b) cloths per bale	0-2-0	"
(c) Kerosine oil tin (per tin)	0-0-1	"
(d) Other kind of oils per pas maund	0-0-1	"
(e) co-conuts per 100	0-0-6	"
(f) dry coconut per maund	0-0-3	"

(iii) Double these rates shall be charged after a week, provided that the President may in his discretion, allow a reduction in or exemption from such penal rates

16 All The storage fees are distinct from the octroi levies on goods

16 Goods remaining uncleared or unclaimed for a longer period than three months shall be sold by public auction to the highest bidder at the octroi warehouse, provided that before selling such goods notice of the fact shall be posted for seven days at the octroi warehouse and provided that the

goods

goods shall be sold earlier when the storage fees are likely to exceed their value. In the case of perishable goods shall be sold after 48 hours of their receipt without any notice being given to the owner

17 The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the warehouse, while such goods are being passed into or out of the warehouse or while they remain therein, unless such damage is proved to have been caused by the wilful neglect of the Mutsaddi or other person charged with the safe custody of the goods

18 When any goods are sold under bylaw 16, the sale proceeds shall be credited to the Municipal funds, in payment of duty and storage fees due in respect thereof, provided that the excess if any, remaining after the adjustment of the said duty and storage fees shall be placed under deposit for a period of three months. Any claims for such balance received during that time shall be duly considered by the President. At the expiry of three months or after all claims received during that period have been duly disposed of.

duly disposed of, the balance shall be credited to Municipal funds No claims shall be admitted after the said period of three months, except by special permission of the Council.

Refunds

19 Refunds of octroi duty shall not be granted except in the case of articles which are exported within three months from the date of import If the amount claimed is below rupee one, no refund is allowable

20 Any person claiming refund under the above by-laws shall produce the goods to be exported at the octroi warehouse, together with the original receipt for octroi duty paid thereon and an application for refund prepared in duplicate in such form No 91. A-11 42 and furnishing such particulars as the President may from time to time prescribe

21 The Officer in charge of the octroi warehouse being satisfied as to the identity of the goods produced

produced with those for which receipt has been granted or the validity of the claim, shall endorse both the parts of the application with an export pass, and keeping one part in the office shall deliver the other to the applicant and shall submit the former to the President or to the Vice-President for passing orders regarding refund

General

22(1). The Municipal Officers, only under the orders of the President or Vice-President, may inspect the premises at all reasonable hours to see if there are any smuggled goods, and the owners or occupiers thereof shall be bound to allow such inspection

(2) Any Officer of the Municipal Council authorized by the Municipal Council in this behalf, if he has reason to believe that any such article on which octroi has not been paid, is kept or concealed

concealed in any place may after obtaining the warrant of a Magistrate enter and search at any time such place, and if he finds any such article on which octroi has not been paid, may seize any such article and arrest any person in possession of the same Provided that any article or person so seized or arrested shall be produced before a Magistrate exercising jurisdiction within the Municipality within twenty-four hours from the time of such seizure or arrest

23 Importers of dutiable articles shall, if called upon by requisition in writing signed by the President within one year of import, account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty, or an export pass in proof of having exported the whole or part of articles so received by them

24 Any breach of ~~the above rule~~ bylaw No 23, will render the importer liable to punishment with a fine which may extend to Rs 50/ Any person importing or exporting dutiable articles who infringes ~~rules~~ bylaws 2, 3, 4, 6 and 22 shall be liable, on conviction before a Magistrate, according to section 85 (1) and (2) of the Town Municipal ~~Regulation~~ Act, to a fine not exceeding Rs 100/, or ten times the value of octroi duty on such goods, whichever may be greater

25 (1) The Municipal Council have power to compound annually the levy of octroi duty on articles other than cloths

(2) Conditions of Compounding

This is not covered by the wording of bylaw 11 Draft

– In the case of persons carrying on business in the Town for the last three years and maintaining recognized accounts in respect of all articles brought to their shops, buildings, or factories, the Municipal Council may, if they deem fit, on application by producing the said accounts to their satisfaction

ther satisfaction, levy compounding fees on all articles other than cloths, subject to the following conditions

Any person desirous of compounding the levy of octroi shall apply together with a statement of income and expenditure, showing details as to the quantity, price, measurement, weight etc, of the articles or animals brought to his shop, building, house or other place of business for the preceding three years, and with respect to which compounding is prayed for by him The Municipal Councillor or other officer authorized by the Council in this behalf shall verify the said statement with the original accounts kept by the applicant or shop keeper, certify as to its correctness and submit the statement to the Office The amount of octroi duty recovered on the articles mentioned in the statement will be ascertained from the office accounts and a

memo

Model bylaw

memo showing the amount thus recovered will be made under the said Statement and the same delivered to the Councillor authorized in this behalf. The statements thus received will at an early date be placed at the meeting of the committee authorized in this behalf, and a copy of the resolution of the Committee together with the said statements, will be submitted to the President;

not covered by Law

II The Municipal Council have power to levy Compounding fee on the articles mentioned in the records thus passed by the Committee

III As soon as compounding fee is levied the applicant shall furnish a mutchalika on a stamped paper accepting the amount thus fixed. All the articles included in Compounding shall be mentioned in the mutchalika and out of the annual amount fixed, one month's

advance

advance shall be furnished forthwith, and the balance shall be paid in equal monthly instalments on the first day of every month to the Octroi Office and the prescribed receipt obtained therefor

IV If any article or animal not included in the above mentioned is brought within the municipal limits, Octroi at the usual rates shall be paid for the same before it is used for purposes of business When articles included in compounding are sold to other shop-keepers in the town, an invoice for the same should be delivered to such shop-keepers, and a copy of the same submitted to the Octroi Office forthwith

V Articles brought from petty shop-keepers brokers or travelling merchants or strangers who have kept no prescribed and regular accounts, will not be included in the Compounding system

compounding system

VI Any person violating the provisions of bye-law No 2, 3, 4, 7 or 23 shall be liable on conviction for punishment in accordance with bye law No 24

not covered by Rule

Novemeatasubmitted
3 5 38
President,
Town Municipal Council
Gundlupet

9/1917 [illegible]
[illegible] dept

Schedule

Names of Routes

(1) Nanjangud - Gundlupet Road

(2) Chamarajanagar - Gundlupet Road

(3) Nilgiri — — Do — — Do —

(4) Calicut — — Do — — Do —

(5) Kodihalli — — Do — — Do —

(6) Hosoor — — Do — — Do —

Schedule 2 (Rule 19)

To

The Officer in charge of the Bonded Warehouse,
Town Municipal Council of Gundlupet,

Please receive the undermentioned goods and deposit them in the Kote

Name of depositor	Description of articles deposited	Distinguishing marks if any	Weight in Maunds Seers	Quantity	Value	Remarks

I do hereby certify that I have satisfied myself that the entries made by me as above are correct and that I am fully aware of the provisions of the rules Nos 11-18

Witness
Signature
Address

Signature of depositor
Address
Date

N.B.

Schedule 3 (Bye-law no 11)

Octroi office, Gundlupet

'Received for deposit the undermentioned goods from Mr

Receipt No	Consignment No	Consignment Date	Goods deposit note No	Name of articles	No of articles	Description	Remarks

NDO

3 5 38

Schedule

Schedule of octroi rates of the [illegible]

These rates also apply to arti[cles]

Sl No	Existing rates			
	Article	Quantity	Rate	Article
1	Coconut tender coconut	each	0-0-1	Coconut ([illegible]
2	Dry coconut	960 tolas (one maund)	0-8-0	Dry coconut
3	Sugar of all kind	—do—	0-2-0	Sugar of all kind
4	Ghee	—do—	0-4-0	Ghee
5	Kerosine oil	per tin	0-1-6	Kerosine oil
6	All kinds of oils	per maund	0-1-0	
7	Timber, (teak, honnay, black wood)	50 cft	2-0-0	All kinds of oils
8	Other timber	—do—	1-0-0	Timber used for [illegible]
9	Betel leaves	per 100	0-0-1	(1) Teak, honnay black wood
10	Sheep goat	each	0-1-6	(2) mathe, Nara[yana]
11	Tobacco	per maund	1-0-0	Tobacco
12	cigarette	per 1000/	0-2-0	Cigarette
13	Beeds	—do—	0-0-6	Beads
14	Cigar	—do—	0-1-6	Cigar
15	Cloth	per Re 1-0-0 cost	0-0-3	Cloths of all ki[nds]
16	Jaggery	per maund	0-1-0	Jaggery
				Betel leaves
				Sheep goa[t]

Municipality, Gandlupet

received by post

Proposed rates	Quantity	rat	Exemption in the case of articles brought for private use
ding tender Cocoanut	each	0-0	6 cocoanuts
	960 tolas (one maund)	0-8	2½ seers
	—50—	0-1	2½ seers
	—50—	0-4	2½ seers
	per ton	0-1	
	per gallon	0-0	
	per maund	0-12½	seers
ding purposes k-wood	50 cft	0-8	
	—50—	0-4	
	per maund,	1-0	one seer
	per 1000 or part	0-2	
	—50—	0-0	
	—50—	0-1	
	Per Re 1-0-0 cost	0-0	All cart fuel, Khadi cloth, Handloom or Khaddar cloth, + 4 pieces of other cloths
	per maund	0-1	5 seers
	per 100	0-0	100 betel leaves
	each	0-1	

nil
2 5 38

Proceedings of the Government of His Highness the Maharaja of Mysore

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Read -

Correspondence ending with letter No D3-5172 of 37-38 dated 2nd August 1938 from the Deputy Commissioner, Mysore District forwarding the draft byelaws framed under Section 48 (1) (k) of the Town Municipalities Act 1933 by the Gundlupet Town Municipal Council for regulating the levy of octroi on certain dutiable articles brought within the Municipal limits and recommending sanction to the same, subject to the modification that the Octroi duty on 1) tender cocoanuts 2) betel leaves and 3) Sheep and goats should continue to be levied at the existing rates viz , 1 pie each 1 pie per 100 and Rs 0-1-6 per head respectively

---

Order No L2311/am174-37-97

Bangalore dated the 12, 8 ~~2nd~~ September 1938

The bye laws are approved as revised and appended to this order

2 Ten printed copies of the bye laws may be sent to the Secretariat for reference and record

3 Government observe that Municipal Council can ill-afford to forego the realisations from the levy of Octroi on (1) tender cocoanuts (2) betel leaves and (3) Sheep and goats as these are growing items of revenue and direct that the levy of Octroi on them may be continued at the existing rates

By order and in the name of the Governor of Mysore

Mir Sajan Imam

Secretary to Government,
L S G Department.

To

The Deputy Commissioner Mysore District with records

OCTROI BYE-LAWS FRAMED BY THE GUNDLUPET TOWN MUNICIPALITY UNDER SECTION 48 (1) (k) OF THE MYSORE TOWN MUNICIPALITIES ACT 1933

- - -

1 The local limits for the purpose of collecting octroi shall be the municipal limits or boundaries

2 No articles liable to octroi shall be brought within these limits except by one of the roads described in schedule No 1 here-to annexed

3 All persons bringing in to or receiving from beyond the octroi limits of the Town any such article ~~on~~ or any conveyance or package containing such articles shall exhibit the same at the ookad to enable the octroi officer to inspect the same

4 Every person bringing drtiable goods into the town shall report the fact to the municipal octroi office

5 The collection of octroi shall be done departmentally at rates not exceeding those shown in schedule 4 A table showing the octori duty leviable on various articles shall be affixed affixed to a conspicuous place at the municipal office and at the Ookads

6 When goods are brought to the octroi office they may be unloaded and weighed or counted by the Officer incharge of the Octroi Office On ascertaining the amount of octroi payable on the goods the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same ir the bounded warehouse When the duty is paid as above a permit shall be granted by the officer incharge of the octroi Office for the removal of the goods showing the quantity or weight of the goods the amount paid in respect thereof and the date of payment In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

7 With a view to the appraisement of the value of the

goods when the tax is assessed on value the importer may be called upon to produce the invoice of the goods for the inspection of the Officer incharge of the Octroi Office Should he fail or refuse to produce the invoice the value of the goods shall be assessed by the Officer incharge of the Octroi Office at current rates and octroi levied accordingly

BONDED WAREHOUSE

8 According to Rule 6 above the municipal Council may provide a bonded warehouse for the custody of goods placed under deposit

9 The bonded warehouse shall be open for the transaction of business from 7 to 10 A M and 2 to 5 P M daily except on Sundays and holidays authorized by the President Arrangements shall however, be made by the Officer incharge of the warehouse for dealing with perishable articles such as betel leaves coconut etc on such days and also other articles under special circumstances

10 Any importer depositing goods in the octroi warehouse shall unless the officer incharge of the warehouse has previously by weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (schedule 2)

11 A receipt in the form appended (schedule 3) shall be given by the Officer incharge of the bonded warehouse for all goods deposited in the warehouse and a register of all such goods shall be maintained in form NO 1 A M 46 It is the duty of the depositor to obtain a receipt for articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by a receipt

12 The receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers Otherwise the officer incharge of the octroi warehouse may refuse to deliver the articles

13 If the depositor does not himself take delivery of the articles deposited in the warehouse, he must endorse on receipt a request for delivery of the goods may at the discretion of the Officer incharge of the warehouse, be withheld unitl the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the said officer

14 Any person who has deposited goods in the octroi warehouse may break bulk or change the packing thereof on application to the officer incharge of the warehouse or may on paying full duty thereon, import such goods into the town covered by a permit or may export such goods free covered by an export pass in form No M A M 44 subject to the escort of an octroi subordinate, provided that new packages covered by such pass shall if possible and before they are taken from the octroi warehouse be stamped by the officer incharge so as to show that they are under bond The export pass shall be in duplicate the original being retained by the officer incharge of the octroi warehouse and the duplicate delivered

15 No goods shall be allowed to leave the octroi warehouse until storage fees have been paid thereon, under the following rules -

(i) Goods shall be allowed to remain free of charge for a period of 24 hours

(ii) After that period, single rate as in the following schedule shall be charged for seven days for every day or portion thereof -

(a) Goods (other than cloth) perbale or box	0 0 6	per day
(b) Cloths per bale	0 2 0	"
(c) Kerosine oil tin (per tin)	0 0 1	"
(d) Other kinds of oils per maund	0 0 1	"
(e) Cocounts per 100	0 0 6	"
(f) Dry coconut per maund	0 0 3	"

(iii) Double these rates shall be charged after a week, provided that the President may in his descretion, allow a reduction in or exemption from such penal rates

Note — The storage fees levied are distinct from octroi duty levied on goods

16 Goods remaining uncleared or unclaimed for a longer period than three months shall be sold by public auction to the highest bidder at the octroi warehouse provided that before

for which receipt has been granted or the validity of the claim shall endorse both the parts of the application with a export pass and keeping one part in the office, shall deliver the other to the applicant and shall submit the former to the President or to the Vice-President for passing orders regarding refund

G E N E R A L

22 (1) The Municipal Officers only under the orders of the President or Vice-President may inspect the premises at all reasonable hours to see if there are any smuggled goods and the owners or occupiers thereof shall be bourd to allow such inspection

(2) Any officer of the Municipal Council authorized by the Municipal Council in this behalf if he has reason to believe that any such article on which octroi has not been paid is kept or concealed in any place may, after obtaining the warrant of a Magistrate enter and search at any time such place and if he finds any such article or which octroi has not been paid may seize any such article and arrest any person in possession of the same Provided that any article or person so seized or arrested shall be produced before a Magistrate exercising jurisdiction within the Municipality within twenty four hours from the time of such seizure on arrest

23 Importers of dutiable articles shall if called upon by requisition in writing signed by the President within one year of import account for the articles received by them by producing either a permit or receipt obtained intoken of payment of octroi duty, or an export pass in proof of having exported the whole or part of articles so received by them

24 Any breach of bylaw No 23 will render the importer liable to punishment with a fine which may extend to Rs 50/- Any person importing or exporting dutiable articles who infringes bylaws 2 3 4 6 and 22 shall be liable on conviction before a magistrate according to section 85(1) and (2) of the Town Municipalities Act to a fine not exceeding Rs 100/- or tentimes

octroi duty on such goods whichever may be

greater

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For Secretary to Government
L S G Department

SCHEDULE No 1

NAMES OF ROUTES

1 Nanjangud ——— Gundlupet Road
2 Chamarajanagar ——— Gundlupet Road
3 Nilgiri ——— Gundlupet Road
4 Calicut ——— Gundlupet Road
5 Jodhalli ——— " do "
6 Hosoor ——— " do "

S C H E D U L E No 2 (Rule 19)

To

The Officer in charge of the Bonded Warehouse
Town Municipal Council of Murdlapet

Please receive the undermentioned goods and deposit them in the bonded

Name of depositor	Description of articles deposited	Distinguishing marks if any	Weight Maunds	Seers	Quantity	Value	Remarks

I do hereby certify that I have satisfied myself that the entries made by me as above are correct and that I am fully aware of the provisions of the rules Nos 11-18

WITNESS

SIGNATURE

ADDRESS

SIGNATURE OF DEPOSITOR

ADDRESS

DATE

SCHEDULE 3 (Byelaw No 11)

OCTROI OFFICE GUNDLUPET

Received for deposit the undermentioned goods from Mr

Receipt No	Consignment No	Consignment Date	Goods deposit Note No	Name of articles	No of articles	Description	Remarks

S C H E D U L E No 4

Schedule of octroi ra es of the Town Municipality, Gundlupet

These ra tes also apply to articles received by post

Sl No	Article	Quantity	Rate	Exemtion in the case of articles brought for private use
1	Coconut (including tender coconut)	each	0 0 1	6 coconuts
2	Dry coconut	960 tolas (one Marud)	0 8 0	2½ Seers
3	Sugar of all kinds	-do-	0 2 0	2½ Seers
4	Ghee	-do-	0 4 0	2½ Seers
5	Kerosine oil	Per Maund tin Per Gallon	0 1 6 0 0 3	
6	All Kinds ofoils	Per maund	0 1 0	2½ Seers
7	Timber used for building purposes			
	(1) Teak Honnai, Blackwood	50 cft	0 3 0	
	(2) Kathi Nardi	do	0 4 0	
8	Tobacco	Per maund	1 0 0	One Seer
9	Cigarette	Per 1000or part	0 2 0	
10	Beedi	do	0 0 6	
11	Cigar	do	0 1 6	
12	Cloths of all kinds	Per Re 1/- cost	0 0 3	All certified hand spun khadi cloth or Khadder and 4 pieces of other cloths
13	Jaggery	Per maund		